

New Revenue Tax On Merchandise

Law Drives Hard On Luxuries And Ingredients—Items Already Affect- ed By It

The acting collector at Honolulu announces the following as some of the main features of the war tax bill:

Tobacco manufactured and sold 30 days after the passage of the act now has a tax of 5 cent a pound. The floor or retail tax for small dealers is 2½ cents, just half that of manufacturers.

The floor tax for dealers in cigars and cigarettes is governed by the retail prices per cigars and cigarettes. Cigars selling over 4 cents each up to 15 cents, \$1.50 per thousand; up to 15 cents, \$2.50; 20 cents and up, \$3.50. Small cigars 12½ cents a thousand; small cigarettes, 40 cents a thousand; long cigarettes, 60 cents a thousand.

Manufacturers tax 30 days after the law passed, October 4, will be double the foregoing figures.

Distilled spirits, if withdrawn from distilleries or bonded warehouses for other than beverage purposes, will be taxed \$2.20 a proof gallon, while for beverage purposes the tax will be \$3.20.

Floor tax other than beverage purposes, \$1.10 a proof gallon; for beverage purposes, \$2.10.

Fermented liquors manufactured and sold after the date of the law are taxed \$3. This is just double the original tax. The floor tax is \$1.50, which provision affects only brewers such as the Honolulu Brewing company and agents of brewers here.

On still wines, vermouth, champagne, sparkling wines, manufactured and sold after October 3, the tax is double the present rate, the floor tax being equivalent to the present tax.

Grape brandy for use in fortification of sweet wines will yield a tax of 30 cents a proof gallon, and grape brandy in sweet wines, held for sale, 10 cents a proof gallon. Grape brandy withdrawn from fortification and not used to date, is to yield a tax of 20 cents a gallon.

Syrups and extracts sold by manufacturers, producers or importers are subject to tax at the following rates: Selling price not more than \$1.30 a gallon, tax 5 cents per gallon; over \$1.30 a gallon and not more than \$2, tax 8 cents a gallon; \$2 and not more than \$3, 10 cents a gallon; \$3 and not more than \$4, 15 cents a gallon; \$4 and up, 20 cents a gallon.

Unfermented grape juice and soft drinks (including ginger ale, soda water and carbonated waters and beverages and carbonated acid gas used in carbonating same, tax 1 cent per gallon.

Natural mineral waters and table waters selling from 10 cents per gallon, tax, 1 cent per gallon.

Carbonic acid gas sold by manufacturers, tax, 6 cents per pound.

Decision In Appeal From Tax Assessment

The Maui Agricultural Company, which paid \$40,000 under protest to the late John Haley, formerly collector of internal revenue, as income or excise taxes, will not receive it back again, a decision having been handed down in the federal court by Judge Vaughan, dismissing the demurrer of the company, holding the money to the internal revenue office, and paving the way for the collection of about three times that amount in taxes due since the suit was commenced.

Judge Vaughan holds that the Maui Agricultural Company, which includes seven plantations and sugar companies is, in reality a joint stock company and therefore liable to taxes to the internal revenue office. In finding that the company is a copartnership, Judge Vaughan in the syllabus, says:

"Paragraph 6 of section 2, of the act of congress of October 3, 1913, levying tax on incomes of corporations, joint stock companies or associations, and insurance companies, not including partnerships, is construed to include within its meaning of joint stock companies or associations those organized under the common law, though considered in law partnerships and to include within the meaning of partnerships ordinary partnerships only, and not joint stock companies or associations."—Star-Bulletin.

Promising

"Every time the baby looks into my face he smiles," said Mr. Meekins.

"Well," answered his wife, "it may not be exactly polite, but it shows he has a sense of humor."—Pacific Unionist.

AT THE THEATERS

"The Valentine Girl"

Laura Sawyer knows Marguerite Clark and in writing the scenario for "The Valentine Girl" she had in mind the delightful little star who was to appear in the title role as Marian Morgan.

Marian is the daughter of a gambler-crook who lands behind the prison bars, the child being adopted by a kindly minister and his wife. Later her father is liberated and would make capital of her engagement to a young millionaire. Rather than see her fiancé injured Marian tells all. The result is perfectly satisfactory and included the reformation of the gambler parent.

"The Girl At Home"

Jean Hilton, a wealthy orphan, is in love with Jimmie Dexter, with whose mother she lives. Mrs. Dexter is about to send Jimmie to college when she loses her small income. Jean hears this, and through Squire Padgate, her guardian, induces Mrs. Dexter to let her supply the funds. Jimmie goes to school, meets Diana Parish, a cabaret singer and falls in love with her.

Jimmie expects to go home and great preparations are being made for his arrival, but he meets a crowd of friends, and misses his train. Jimmie gives Diana a check which she raises. The check is turned back to Detective Hagen is sent to investigate. Diana pleads with Jimmie to save her. Just as she puts her arms about his neck, in walks Squire Padgate, his mother and Jean. The Squire tells Jimmie bluntly that it is Jean's money which is supporting him, Jean breaks the engagement and Jimmie flings himself from the room announcing he will earn his own living. He has a hard time of it trying to make his living. Finally Detective Hagen meets him and induces him to return home. Jimmie does so and all is forgiven.

"The Primitive Call"

Betty Malcolm, society girl, makes sport of Brain Elkhorn. He is an Indian, and, worthy only of contempt. However, when Betty learns that her father is trying to put through a big land deal with Brain's father, she decides that her wiles will be useful in bringing the transaction to a successful close. Only when Betty acknowledges that she had been leading him on for this purpose does Brain realize the trick she played on him. But

Wailuku To Have A New Postoffice

(Continued from Page One.)

light, water, closets, accessories, safe or vault, and all necessary furniture and equipment for the proper conduct of said office at a stated price per annum.

"There will be needed in this instance: 'Not less than 875 square feet of floor space:'

"Good day-light. Location not far from business center and within 80 rods of railroad depots are points for general consideration." Etc., etc.

While here Mr. Hare looked over several sites that might become available, the owners of which may tender for the building. One of these is the lot on which the office of John Brown, Jr., is located, next to the present postoffice building. It belongs to the Robinson estate, D. C. Lindsay being trustee. It is small, but has the advantage of being satisfactorily central.

Another lot is the one near the Orpheum theater, across from the Episcopal church. A part of this property is owned by the Maui Dry-goods & Grocery Co., and the remainder by the Maui Bank, Ltd. It is possibly equally central, according to the viewpoint, is slightly nearer the railroad station and has the advantage of being larger than the Brown office site.

Everything else being about equal, as we understand it the choice will hinge upon the size and character of the building offered. Uncle Sam wants a good-looking and creditable building, and is willing to pay reasonable rent for it.

It will be noted that the time is short, tenders being required by October 20, and the building being called for at the first of February. Of course it is understood that an extension is possible on the time allowed for the completion of the structure.

Betty's confession has made her discover that she really loves the big Indian. So, in the end, she capitulates and both Betty and Brain are happy.

"The Floor Walker"

"The Floor Walker", with Charlie Chaplin in the title role, creating laughter at his customary rate of "a laugh a second." Chaplin is now appearing at his best and is allowing barely sufficient time between outbursts of laughing for his audience to gain its collective breath.—Adv.

Civil Cases For The Court Term

(Continued from Page One.)

Kanohokula, et al. Ejectment. Eugene Murphy for plaintiff. Enos Vincent for defendant.

8. Jose V. Maciel vs. John W. Kaula. Action in debt. D. H. Case for plaintiff. Enos Vincent for defendant.

9. H. E. Palikiko vs. Mrs. Kokooalani, et al. Ejectment. Eugene Murphy for plaintiff. Enos Vincent for defendant.

10. N. P. Bush vs. John M. Brown, and Manley G. F. Hopkins, Aud. T. H. Garnishee. Assumpsit—Appeal from Wailuku. W. F. Crockett for plaintiff. Eugene Murphy for defendant.

Jury Waived
1. Palau Paki, et al vs. Kaula Paki, et al. Ejectment. Enos Vincent for plaintiff. W. F. Crockett and E. R. Bevins for defendant.

2. Eugene Murphy vs. H. R. Hitchcock and O. Tollefsen. Action on the case. Eugene Murphy for plaintiff. D. H. Case for defendant.

3. Wailuku Rice Co. vs. Chin Chong. Assumpsit. Appeal from Wailuku. W. F. Crockett and E. Murphy for plaintiff. D. H. Case and Enos Vincent for defendant.

4. Maui Wine & Liquor Co., Ltd. vs. Max Eckart, Jr., et al. Assumpsit. Appeal from Makawao. E. R. Bevins for plaintiff. Enos Vincent for defendant.

5. Kaniho Wagner Wond, et al vs. Jose Freitas Phillip, Sr. Ejectment. Eugene Murphy for plaintiff. E. R. Bevins for defendant.

6. Yoshimoto, Hiraga, et al. vs. Nishihara. Assumpsit. Appeal from Lahaina. Eugene Murphy for defendant.

7. Mrs. John Richardson, et al. vs. Alice K. Kaae. Ejectment. Eugene Murphy for plaintiff. Carlos A. Long and Aluli for defendant.

8. David K. Kahauliello vs. Beke Ihiki & Kin Choy. Ejectment. Lightfoot & Lightfoot for plaintiff. Alex. Lindsay, Jr. and Bevins for defendant.

9. Terr. of Haw. for the use and benefit of the County of Maui vs. Hugh Howell and U. S. Fidel. & Grtee. Co. Action on bond. E. R. Bevins for plaintiff. D. H. Case and Enos Vincent for defendant.

10. Manuel Coito vs. Joe Fivella. Assumpsit. Appeal from Makawao.

11. M. Dutro vs. The Grand Hotel Co., Ltd. Assumpsit. Appeal from Wailuku. Eugene Murphy for plaintiff. Enos Vincent for defendant.

12. Kahului Railroad Co. vs. Grand Hotel Co., Ltd. Assumpsit. D. H. Case for plaintiff

13. The Pioneer Store, Ltd. vs. Manuel Ross, et al. Assumpsit. Eugene Murphy for plaintiff.

14. John Brown, Jr. vs. Mrs. Kea-
lohakana Ah See & Ah See. Eject-
ment. Eugene Murphy for plaintiff.
E. R. Bevins for defendant.

15. Keliheleua vs. Gabriel Davion,
et al. Assumpsit. Appeal from Lahai-
na.

16. Josepha Sardinna vs. John de
Freitas. Case. Eugene Murphy for
plaintiff. W. F. Crockett for defend-
ant.



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